

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

KOLEL BETH YECHIEL MECHIL OF TARTIKOV,  
INC.,

Plaintiff,

-against-

YLL IRREVOCABLE TRUST, MERIDIAN TRUST  
COMPANY, as Trustee of YLL Irrevocable Trust, and  
KOCHAV S.A.R.L., a LUXEMBOURG S.A.R.L.,

Defendants.

Civil Action No.:

**DECLARATION OF IRA S. LIPSIOUS IN SUPPORT OF KOLEL'S MOTION FOR AN  
ORDER CONFIRMING THE "DECISION, RULING AND AWARD"  
OF THE ARBITRATION PANEL**

1. I am a partner in the law firm of Lipsius-Benhaim Law, LLP, counsel for Plaintiff Kolel Beth Yechiel Mechil of Tartikov, Inc. ("Kolel") in this action. I submit this declaration in support of Kolel's Motion for an Order Confirming the "Decision, Ruling and Award" of the Arbitration Panel.

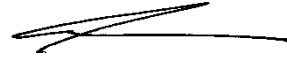
2. Attached hereto as Exhibit A is a true and correct copy of the Agreement, dated January 12, 2012, between Petitioner Kolel and Respondents YLL Irrevocable Trust ("YLL"), Meridian Trust Company ("Meridian"), and Kochav S.A.R.L. ("Kochav").

3. Attached hereto as Exhibit B is a true and correct copy of the "Contract of Arbitration", signed in early February 2012, by Kolel, YLL, Meridian, and Kochav.

4. Attached hereto as Exhibit C is a true and correct copy of the "Decision, Ruling and Award" of the Rabbinical Court, dated January 2, 2014.

5. I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 13, 2014  
Kew Gardens, New York

A handwritten signature in black ink, consisting of a series of fluid, overlapping strokes that form a stylized representation of the name 'Ira S. Lipsius'.

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Ira S. Lipsius